Small business social responsibility: the CSR4UTOOL web application

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1 **Introduction**

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3   The backbone of the European economic system is the 23 million small and medium-

4 sized enterprises (SMEs), representing 99.8% of all European businesses and employing 67% of

5 the total workforce. Although SMEs are considered as small contributors to the overall European

6 economy, 57.8% of the entire economic value added is derived from small entrepreneurs.

7 Roughly 64% of all European industrial pollution is due to small entrepreneurship

8 unsustainability, mostly caused by the presence of external normative barriers to the adoption of

9 green actions. As a result, only 24% of SMEs adopt energy saving actions and environmental

10 management systems (Eurobarometer, 2012); in the conservation arena, it seems that an army of

11 economic Davids pollutes more than a few Goliaths.

12   External contingencies may influence so-called Small Business Social Responsibilities

13 (SBSR), generating a complex balance of moral values, actions, adoption of tools, sustainability

14 performances and the accounting of such social and environmental impacts. In April 2014, the

15 European Parliament promulgated a directive (Communication 78/660/EEC and 83/349/EEC)

16 forcing large companies and listed groups to communicate extensive social and environmental

17 information, including data and strategies regarding their supply chain. Since SMEs are often

18 included in those supply chains, as they adopt a Business 2 Business (B2B) model and they may

19 be forced to report sustainability data as well (Jorgensen and Knudsen, 2006; Roberts et al.,

20 2006). Unfortunately, most of the existent tools used to collect and report sustainability

21 information have been conceived having in mind large companies' sustainability issues (Tilley,

22 2000). After years of studies discussing how Corporate Social Responsibility (CSR) has been

23 down-sized and adapted to SMEs, researchers are increasing their attention to the importance of

24 tools, management practices and theories targeting SMEs. This article first discusses the main

25 features of SBSR concepts, and highlights the need for more SMEs-friendly tools able to create a

26 concrete awareness of social responsible action and achievements by small entrepreneurs. The

27 article then presents the technical features and the rationale of an experimental self-assessment

28 and learning web-tool (CSR4UTOOL) created to serve this purpose. This innovative tool is not

29 limited to the mere collection of data, but instead promotes an experience of self-evaluation by

30 users and entrepreneurs and thus a deeper understanding of the motivations behind SBSR

31 actions.

32

33 **Literature review**

34

35 *On Small Business Social Responsibility*

36 Classic small businesses are undoubtedly a highly heterogeneous group with varied

37 understandings of entrepreneurship as an activity, character trait, process, and organizational

38 stage (Vàsquez-Carrasco and Lòpez-Pérez, 2013; Spence, 2016). These features influence SBSR

39 and by extension the adoption of sustainability-oriented managerial tools. Spence and Perrini

40 (2010) and Spence (2016) divided SBSR into four sub-fields: ownership and control, governance

41 and reporting, internal and external transactions, and the existent power structure. In SMEs,

42 ownership structure and control are conducted or managed by the principal and the agent of the

43 firm itself. As such, the personal influence of entrepreneur and family values shape the conduct

44 of the business (Vives, 2006; Hamman et al., 2009; Moore et al., 2009; Nielsen and Thomsen,

45 2009; Schlierer et al., 2012). Regarding governance structure, the proximity between the owner-

46 manager and their employees relies on fluid and informal personal relations (Cambra-Fierro et

47   al., 2008; Russo and Tencati, 2009; Fassin et al., 2010; Russo and Perrini, 2010; Cassells and

48   Lewis, 2011). The meaning of ethical terms like CSR, sustainability reporting, code of conduct

49   and ethical codes is perceived as distant, inoperative or counter-productive (Murillo and Lozano,

50   2006; Fassin, 2008; Rivera-Lirio and Muñoz-Torres, 2010; Baden and Harwood, 2012). They

51   prefer a sunken, internal and proactive approach that is synonymous with voluntary involvement

52   (Matten and Moon, 2008; Jenkins, 2009; Lynch-Wood et al., 2009). Scholars have focused on

53   lexical analysis, discovering that the preferred terms are "tell the truth" (Ahmad and Seet, 2009),

54   "doing the right things" (Petts et al., 1999) and "say sorry" (Surbutts, 2003). Regarding external

55   transactions, SMEs face the competitive pressure exerted by the economic environment through

56   limited resources in terms of cash flow, knowledge and human resources. These motivations

57   attenuate the attitudes of small entrepreneurs towards investing time and resources in

58   sustainability even when this may not be deemed convenient by the closest stakeholders.

59   Geographical proximity with the society is important, especially for firm-local community

60   reputation and affairs (Longo et al., 2005; Fuller and Tian, 2006; Lawrence et al., 2006; Perrini,

61   2006; Williamson et al., 2006; Niehm et al., 2008; Fisher et al., 2009; Muller and Kolk, 2009;

62   Battaglia et al., 2010; Del Baldo, 2010). And for B2B businesses, fulfilling the views on

63   sustainability expressed by the main customers' is essential in conforming their practices to

64   predetermined social responsibility standards (Boyd et al., 2007). In SMEs, the relational attitude

65   of small entrepreneurs with their privileged stakeholders and employees are based on status and

66   legacy and thus of paramount importance (Lähdesmäki and Siltaoja, 2010; Lähdesmäki and

67   Suutari, 2012; Davies and Crane; 2010). Trust, reputation and legitimacy are the lifeblood of

68   internal and external relations (Spence, 1999; Spence et al., 2003; Courrent and Gundolf, 2009;

69 Longenecker, 2013). Finally, the power structure within SMEs is usually flat, flexible, and

70 multitasking (Russo and Tencati, 2009).

71 These business features have a significant impact on the attitude of small businesses

72 towards the adoption and recognition of social responsibilities. Few studies have attempted to

73 describe and interpret SBSR considering existent business ethics theories, and this lack of data

74 represents one of the main barriers to hypothesis testing (Spence, 2016). Furthermore,

75 management and accounting scholars have narrated different motivations and behaviours

76 regarding SMEs. On one side, disaffected entrepreneurs tend to perceive CSR as a business cost

77 without benefits, and they concentrate their attention on short-term strategic planning (Spence

78 and Rutherfoord, 2001, 2003; Lepoutre and Heene, 2006; Avram and Kuhne, 2008; Chiappetta

79 Jabbour and Puppim-de-Oliveira, 2012; Johnson, 2015). On the other hand, social and

80 environmental investment is only justified if there is an economic and competitive feedback

81 deriving from external pressure from a customer, project or business (Uhlaner et al., 2004;

82 Udayasankar, 2008; Brammer et al., 2012; Torugsa et al., 2012). Several studies support the idea

83 of different levels of SBSR commitment. Scagnelli et al. (2013) have demonstrated the existence

84 of non-linear behaviours in SBSR, including opportunistic choices and camouflaging effects.

85 Benn et al. (2014) presents an evolutionary model of sustainability leading from a complete

86 rejection of CSR to a "sustain organization" phase, and thus an idealized leadership model for

87 sustainability applicable for SMEs. Kerr (2006) also focused on leadership strategies for a

88 sustainable SME. Cambra-Fierro et al. (2008) emphasized compliance with reference legislation

89 and respect for inner owner and manager value system. While Lozano (2012) provides an in-

90 depth analysis of SBSR voluntarism, Bürgi (2010) proposes the use of formal action such as

91 management system certifications as the main SBSR strategy. This view had already been

92   supported by Fatoki and Chiliya (2012) and empirically by Uhlaner et al. (2012). Ferenhof et al.

93   (2014) argues that the adoption of pre-determined CSR standards may influence SMEs gains and

94   reduce costs. Some small entrepreneurs are sceptical (Gadenne et al., 2009), while other are

95   "enlightened" (Del Baldo, 2010) and interpret their social responsibilities as a question of social

96   priority and long-term survival (Spence and Rutherfoord, 2003).

97   On a theoretical level, there has been a debate over the lack of comprehensive theories of

98   SBSR (Bürgi, 2010; Spence and Painter-Morland,(2010). Spence (2016) presented the ethics of

99   care and re-invoked the need for new tools to boost CSR in SMEs, such as social accounting and

100   reporting practices enabling companies to represent their efforts and. Ethical codes, integrated

101   management systems, certifications, standards are just a few specific examples of these colourful

102   tools. Johnson and Schaltegger (2016) suggest a taxonomy based on the following specific

103   features: simplicity/user-friendliness,   practicality/cost-effectiveness,   adaptability/flexibility,

104   company-tailored, a local focus, group and network-orientation. The importance of

105   communicating possible benefits for small entrepreneurs is the main pillar of the tools adoption

106   (Johnson, 2013, 2015). Recently, Hörisch et al. (2015) demonstrated that once SMEs engage in

107   social and environmental management practices, a self-enforcing spiral occurs that may improve

108   the quality and durability of their efforts (Graafland and Smid, 2015).

109   Several modern studies have explored the application of Internet Technologies (IT) to

110   sustainability management and communication. The most comprehensive study is that of

111   Johnson and Schaltegger (2016), who investigated the adoption of software and tools for SMEs

112   by distinguishing between tools for codifying values, monitoring practices, and communicating

113   actions. Krautzer et al. (2015) developed a tool for SMEs to practice an Life Cycle Assessment

114   (LCA) self-assessment for machine tools producers, while Isenmann et al. (2011) blueprinted an

115   IT architecture to automate sustainability reports and enhance dialogue with stakeholders

116   (Isenmann et al., 2011). Table 1 presents the links between SBSR features and CSR tools.

117

118   INSERT TABLE 1 HERE

119   Among the above-mentioned SBSR tools, the practice of non-financial accounting and

120   reporting has the potential to comprehensively explain the logic, motivation, policies,

121   performances, and results of SBSR. The usefulness of such practices is still unclear, as one of the

122   main motivations that appear to drive sustainability choices might be "neutralization" (Chasse

123   and Boiral, 2016). According to this view, SMEs put in place three main types of justifications

124   for SBSR: prioritization of economic survival, looking for a scapegoat, and denial and

125   minimization (denial of negative impacts, minimization of sustainability issues, self-proclaimed

126   sustainability). They represented the first effort to understand the limits of SBSR, based on direct

127   interviews with a sample of nine Canadian companies. The results of the study are of paramount

128   importance, despite the small sample. These and other studies herein presented discuss two

129   different issues regarding SMEs, the first is related to SBSR theory and practices, while the

130   second is to retrieve and report such information.

131

132   *On social accounting and reporting tools for SBSR*

133   The adoption of sustainability communication practices allows managers to report

134   economic, social and environmental performances irrespective of the company profile (Guthrie

135   and Parker, 1989; Gray, et al., 1995, 1996; Moneva et al., 2006; Michelon et al., 2015). A

136   rationalization of the positive and negative factors influencing the adoption of social accounting

137   tools in SMEs is reported in Table 2.

138

139   INSERT TABLE 2 HERE

140

141   Scholars commonly agree on the fact that social and environmental accounting practices

142   are not a fertile terrain for SMEs. A perceived lack of communication regarding their social

143   responsibility actions is generally blamed on the lack of resources, conventional costs such as

144   direct costs, and know-how, human resources and time (Hillary, 2000; Parsa and Kouhy, 2007;

145   Fisher et al., 2009; Nielsen and Thomsen, 2009; Fitjar, 2011).

146   Enderle (2004) points out that CSR reporting standards might be overall inappropriate for

147   small firms for being developed mainly with large businesses in mind. Borga et al. (2009) stated

148   that one of the benefits of SBSR reporting is the provision of formal recognition by banks and

149   other firms (such as business customers) in order to provide transparency and communication

150   regarding business growth. Parsa and Kouhy (2007) investigated the prevalent view that SMEs

151   are unlikely to report social information due to financial constraints and the perception that they

152   have very little social conduct on which to report. Against this view, Sabate and Puente (2003)

153   have shown that reporting social information, regardless of financial constraints, has a good

154   effect on reputation and can attract resource holders. Usually, the public is not aware of SMEs

155   and this indicates a CSR communication gap that must be filled (Lee et al., 2016). In conclusion,

156   almost all the recent studies on SBSR support the idea of the creation, evolution and adoption of

157   tailored tools for SMEs. A comprehensive web-tool for SBSR will be presented in the following.

158

159   **Methodology**

160   CSR4UTOOL (www.csr4utool.org) was developed herein a European project LOIEs

161   (Lessons and Options for an Integrated European approach to CSR), involving six SMEs in three

162   EU countries (Bulgaria, Italy and Spain) and resulted in the co-creation of different SBRS tools

163   (an Excel checklist of SBSR actions, a manual, a newspaper article on the top ten rules of SBSR,

164   and a web-application). Tools have different aims. The checklist and web application, serve the

165   purpose of assessment and evaluation. The checklist was based on an Excel file, essentially

166   translating the ISO26000 core concepts into specific questions with a Likert-type of scale to

167   make an initial assessment. Some problems with the checklist were identified: (i) SMEs required

168   a consultant to explain the specific terms used to outline sustainability issues; (ii) the Excel file

169   was too static and unable to offer a rapid overview of the contents; and (iii) companies' results

170   were infected by a high percentage of social desirability bias, as the presence of a consultant

171   "forced" them to adopt social and environmental behaviour. To rectify those issues, SMEs were

172   engaged in the co-creation of the web application. The web-application relies on a decision tree

173   starting from user-profiling questions, such as country, role, juridical status of the firm, profit

174   orientation (in order to provide the correct prospects for the value-added determination, or cash

175   flow statement in the case of NGOs), number of employees and sector. Among the company-

176   tailored features, a short presentation of the firms can outline the number of local units and

177   production sites in order to declare the mission of the company. The self-assessment phase is

178   based on 56 SBSR questions and sustainability Key Performance Indicators (KPIs). The final

179   evaluation is then given to the user who has the possibility to share and print the results.

180

181   **Results**

182

183   *Technical requirements*

184   SMEs involved in the co-development phase of the tool's architecture shared common

185   needs (Table 3, in accordance with Johnson and Schaltegger (2016)).

186

187   INSERT TABLE 3 HERE

188

189   To guarantee external reliability, SBSR material topics have been selected by

190   benchmarking reporting tools such as the GRI model (3.1 version and related sector

191   supplements), GBS (national Italian sustainability reporting standard), GRI INGO, AA1000

192   Stakeholder engagement, OECD guidelines, UN Global Compact, Italian NPOs Agency

193   reporting guidelines, SA8000, ISO 14001, ISO 26000 and the EMAS scheme. The process to

194   select material information for SMEs has been implemented *a priori* according two common

195   principles: defining the user of the information, typically described as "stakeholders" rather than

196   "shareholders", according the literature presented above and emphasizing the importance of

197   considering the impact of not providing information (Eccles et al., 2012).

198

199   *Tool contents*

200   To facilitate data entry, the web-tool presented users with a list of pre-defined items such

201   as lists of actions with multiple-choice or single options. Instead of using questions, the

202   algorithm presents practical examples and simulations successively solved through multiple

203   choice. The use of open answers is limited to company presentation. This was done to limit

204   possible errors and manipulations, since the tool does not offer semantic recognition of terms. To

205   account for and report quantitative information, several questions ask for a table to be filled. In

206   addition, by being limited to the topic "stakeholder", the tool provides an interactive map and

207   recognition of stakeholders' activity.

208   The items selected by the SMEs have been grouped into the following sub-categories:

209   CSR "term" and moral values; stakeholders; human rights; labour practices; suppliers; product or

210   service responsibility; community development; environmental responsibility; and financial

211   responsibility. CSR "term" and moral values includes: knowledge of acronym and term;

212   assessing whether the firm is following a policy, strategy, norms or a SEMS; ascertaining the

213   existence of a sustainability reporting process or codified actions; external communication of

214   CSR; internal communication of CSR; and moral values that inspired the management culture.

215   The stakeholders section involves: the knowledge of the term stakeholder; an interactive

216   stakeholder map categorizing those who can influence and be influenced by the firm's

217   operational activities; and ascertaining the existence of stakeholder engagement actions. Human

218   rights includes: sensitiveness towards human rights issues and eventually adhesion to human

219   rights defence actions (and list of international joint initiatives. For labour practices, the

220   algorithm considers: gender equality at the administrative and operational level; seniority levels;

221   qualifications; type of contract; CSR actions towards employees in terms of internal welfare;

222   training and other benefits; and evaluation of risks and safety on the workplace. The sub-

223   category "suppliers" aims to investigate the nature of the relation with the suppliers, especially

224   on topics such as: fair labour practices; audit and control over the risks of non-compliant

225   behaviour (i.e. child labour, illegal labour, corruption, etc.); the role played by moral values

226   during the dealing phase; CSR actions adopted by the firm; the importance of networks of local

227   suppliers; and the capacity to solve unethical situations in business deals. As for the

228   responsibility related to product and service, the algorithm provides only a list of CSR actions

229 performed to preserve a determined level of generalizability. For community development, the

230 algorithm includes: CSR actions as corporate citizenship activities; relations with not-for-profit

231 and social enterprises; awards received for sustainability projects; and value creation with public

232 administrations. In relation to environmental responsibilities, the algorithm evaluates:

233 understanding of the meaning "act in respect of the environment"; respect for the environment as

234 source of competitive advantage; resolution of environmental issues; environmental

235 responsibility actions; and performance data on waste, water, emissions, and electricity

236 management. Finally, for financial responsibility, the algorithm helps the entrepreneur to

237 calculate the economic value added distributed to stakeholders, data on fines for non-compliant

238 actions, investment in CSR, and board composition (presence of external managers in family

239 businesses). After this general question, the algorithm presents further sections on supplementary

240 sectors identified by GRI. In NGO cases, the algorithm presents: creation of shared value

241 between purposes and financial equilibrium; importance of financial resources; management of

242 funds; use of voluntary work; and benefits provided to members.

243   At content level, a review of the terminological background of each item was performed.

244 Sentence structure was revised to clarify the meaning of the questions (Schlierer et al. 2012). For

245 example, the question "*Is there a written agreement to exercise due diligence in order to identify,*

246 *prevent and tackle the impacts, real or potential, linked to the activity in the field of human*

247 *rights?"* was revised as "*Does your organization join or adopt human rights defence*

248 *programme/tools?"*. At the end of the data entry process, the system provides a summary page.

249

250 *Classification of results and feedback to users*

251   On the website, users receive both an overview of their SBSR divided by sub-categories

252   and a global overview of their results displayed as a radar chart. For single-choice questions, the

253   algorithm provides a score (or level) ranging from 1 to 6 calculated as the mean of the answers

254   given (Benn et al. 2014). Level 1 is linked to a total rejection of SBSR; level 2 is the

255   neutralization attitude demonstrated by Chasse and Boiral (2016); level 3 corresponds to legal

256   standards or managerial system compliance; level 4 represents short-term profitability outlook

257   (increase profit or reduce costs); level 5 corresponds to long-term strategic practices (social and

258   green investment and/or SBSR as strategic leverage); and level 6 represents ethical and moral

259   business behaviour.

260   Since SBSR may not represent linear behaviour, scores are divided into area of interest in

261   an attempt to minimize classification errors. For example, a company scoring 6, 5 and 1 in

262   human resource management will obtain a result of 4 in that area. The entrepreneur behaves

263   under an exclusively ethical motivation in two of three questions, but the average score of 4

264   corresponds to a classification of short-term profitability. In order to avoid this problem,

265   companies suggested that the user should be provided with a list of the best and worst answers in

266   each sub-category. For multiple-choice questions, the web tool provides a benchmark of the

267   users' choices vs. other respondents from the same sector(s), facilitating comparisons with peers

268   belonging to the same sector. For data entered into tables, the tool provides a graphical

269   representation of performances and a benchmarking relative to other peers. When data provided

270   show a particular disequilibrium, the system signals its underlying causes such as: gender

271   discrimination, excessive use of temporary workers, predomination of public organizations as

272   main customers or the presence of one predominant customer.

273   In the last stage, users are provided with an in-depth description of the level of SBSR

274   reached, as well as a breakdown of the different sub-categories (Annex I).

275

276   **Discussion**

277

278   CSR4UTOOL was presented in 2014, and 194 companies were registered by February

279   2017. Globally, more than 50,000 pages have been visualized and more than 30 articles have

280   been published on the international press. The tool is available in English, Italian, Suomi and

281   Spanish with the possibility to skip between different languages without compromising the

282   session. 74% of the users are Italian firms, while the remaining 26% are equally distributed

283   between EU and non-EU countries. 76% of the users represent a company for profit and 85% are

284   SMEs, half of which are micro enterprises (the remaining 15% are acting on behalf of a large

285   company). As the collection of data is an ongoing process, results are being updated daily. The

286   users of the tool represent different business sectors, with most common being: building and real

287   estate (11.4%); manufacturing and handicraft (10.6%); service industry (9%); agriculture and

288   services associated (7.6%); and trade, green and ICT (6.8% each). One third of the sample

289   operates in more than one sector, but this is in line with the purpose of differentiating B2B and

290   B2C firms.

291   As shown in Annex I, employees (70%), customers (60%), public opinion (50%) and

292   sellers (30%) are the most cited stakeholders. Only 14% of the respondents declared that they

293   have not adopted SBSR due to various motivations, including SBSR being time consuming

294   (60%), lack of personnel (50%), being too costly (50%) and a lack of mandatory laws (40%).

295   However, the remaining 86% declared that they would adopt SBSR for various reasons: to run a

296   good organization (90%); to act in a socially and environmentally respectful manner (85%); to

297   gain fair profit through ethical business practices (80%); because honesty is at the base of their

298   business (80%); to comply with the law; and external transparency (70%). Globally the

299   respondents put in place activities related to risk prevention, health and safety at work (95%),

300   direct and continue dialogue with employees (95%), equal remuneration policies for men and

301   women (90%), and actions to facilitate the reconciliation of work and private life (70%). The

302   most implemented internal welfare activities are: meals and canteens (90%), parental leave

303   policies (85%) and leisure and sports support activities (70%). In terms of fair and ethical

304   business practices, SMEs declared that they would create business relationships based on mutual

305   benefit (90%), within local networks (85%), and that the observation of contractual terms is

306   perceived as an ethical value (70%). On the environmental side, the most cited actions are:

307   minimizing waste (95%), using recyclable materials (95%), ensuring the separate collection of

308   rubbish and hazardous waste (90%) and using alternative energy sources (70%).

309

310   *Companies experiences and feedback during the testing phase*

311   Roughly a dozen users belonging to an academic institution logged in to review the tool and give

312   suggestions. The researchers have also performed: 16 interviews with participating SMEs in

313   Bulgaria, Spain, Finland and Italy (including one large corporation providing a different opinion

314   on the application of the tool along the supply chain); 10 meetings with practitioners (strategic,

315   CSR and public relation consultants); and 15 meetings with sustainability opinion leaders,

316   representatives of small business associations and CSR associations. During these meetings the

317   platform was presented, tests simulated and advice and suggestions were collected. The process

318   took an average of three hours. Most companies stated that the tool gives them a concrete

319 snapshot of their own SBSR, despite their distinct starting points regarding CSR awareness.

320 Most companies also confirmed the importance of adding external information sources (link to

321 external websites, literature, references, manuals) in order to implement SBSR actions (also

322 confirmed by Fenwick et al., 2010). In addition, in certain countries where CSR is a well-

323 established cultural concept, the tool encountered some difficulties such as ease-of-use or market

324 competition with existent software (Heikura, 2014). Only one out of 16 companies published a

325 sustainability report and declared that the results page was a useful way to collect data, in

326 contrast to time-consuming international reporting guidelines involving various manuals and

327 documentations. Moreover, companies operating in specific sectors (aerospace industry,

328 chemical and medical furniture equipment) where sustainability issues are governed by business

329 associations requested the fulfilment and integration of specific standards (Catska et al., 2008).

330 Finally, companies operating with public organizations required the addition of a third-party

331 verification in order to use the CSR4UTOOL report in business dealings.

332

333 **Conclusions and implications**

334

335   Small and medium-sized enterprises are often described as "neutral" towards small

336 business social responsibilities. The lack of theories and external communications of SBSR

337 actions have created a smoke screen that need to be thinned out by qualitative and quantitative

338 studies. SMEs represent the backbone of European markets, and the need to collect data from

339 small business ventures is boosted even further by politic regulation, supply chains policies,

340 industrial associations and large companies' norm-making actions. This article is classified as

341 technical since its aim is to showcase a technology prototype enabling knowledge transfer in

342   social accounting disciplines through an applied research project case called CSR4UTOOL, a

343   new SBSR tool created to bridge the gap in both the literature and the real economy.

344   CSR4UTOOL divides the broad field of SBSR into sub-categories to allow more efficient

345   assessment of performance by companies. During the co-creation and testing phase, the tool

346   proved its applicability to a wide variety of traditional SMEs, business service providers and

347   social enterprises. The application stage validated the use of the technology, choice of indicators

348   and usefulness of the results and the benchmark report for respondents that are confident about

349   the SBSR and those with no experience in CSR.

350   This study has a practical social implication as it may concretely help entrepreneurs to

351   self-assess their SBSR. The structure of the algorithm can be further developed to include vendor

352   rating application, evaluation of reputational risks in the banking sector and most importantly, in

353   the public procurement process. The pool of other IT software to collect data and rate the

354   sustainability of the performance is growing, but the CSR4UTOOL has demonstrated that a web-

355   based solution can efficiently overcome problems related to licenses and fees. In that sense, the

356   opportunity for the user to download a brief report is perceived as an incentive to use the tool as

357   a service. IT technologies will represent a useful way to implement a culture of social and

358   environmental management practices herein SMEs and, therefore to engage and put them on the

359   right track of sustainability. Conversely, allowing a wider base of data, researchers may then

360   formulate and test theories to explain SBSR and its mechanisms.

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TABLE 1 SBSR IMPLICATIONS FOR~~ON~~ CSR TOOLS

SBSR sub-fields and features (elaborated by the author from Spence, 2016)		Implications ~~over~~ for CSR tools (Johnson and Schaltegger, 2016)
Ownership and control	Discretionary CSR, implicitness, responsibility to family and self	adaptability/flexibility
Governance and reporting	No language or codification for CSR. Voluntary involvement vs adoption of sustainability standards predetermined by business partners	simplicity/user-friendliness practicality/cost-effectiveness
Internal and external transactions	Personal trust, integrity, honesty, the family's moral values, proximity with local communities. Reputation	group and network-orientation locally focused
Existent power structure	Flat power structure and responsibility. Owner/manager power, and responsibility for and reliance on employees. Proximity with employees	company-tailored group and network-orientation

TABLE 12 POSITIVE AND NEGATIVE IMPLICATIONS ~~OVER~~ FOR SBSR REPORTING

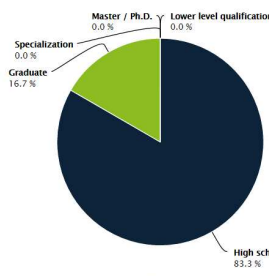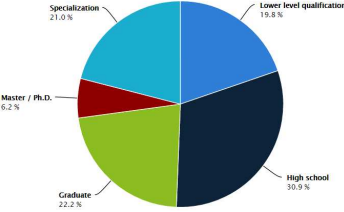| SBSR implications	Influence on SBSR reporting
Lack of communication~~s~~ due to a lack of resources (direct costs, know-how, human resources, time)	Negative
CSR reporting standards have been developed ~~having~~ with large corporation~~s~~ as targets	Negative
Have little to report or no social and environmental impact to account for	Negative
Having a good reputation may attract new resources	Positive
~~To demonstrate externally~~An external demonstration of how CSR performances are linked to business performances	Positive
Bank~~s~~ and business partners might recognize the reporting efforts as ~~a~~ communication efforts~~,~~ to give more transparency over the business	Positive

TABLE 3 THE TECHNICAL FEATURES OF CSR4UTOOL COMPARED TO ~~THE MODEL OF~~ JOHNSON AND SCHALTEGGER'S MODEL (2016)

Features requested during the co-development phase	Simplicity/user-friendliness	Practicality/cost-effectiveness	Adaptability/flexibility	Company-tailored	Locally focused	Group and network-orientation
Not structured as a survey		✓				
Free of charge~~s~~		✓				
Anonymous				✓		
Skip questions	✓	✓	✓			
Completely available at~~in~~ any time on any device~~s~~	✓	✓	✓			
Enabling ~~the~~ information retrieval without a loss of data	✓	✓	✓	✓		
Provid~~ing~~e concrete results to the user (reporting output)		✓				
Reliable both internally and externally					✓	✓
Benchmarking function						✓
Clarity in framing SBSR in sub-categories	✓	✓				
Clarity in terms, expressions, sentences	✓	✓		✓		
Learning output			✓	✓		

ANNEX I

Facsimile of the results page of CSR4UTOOL

Global performance

Sub-category	Score obtained	Current statistics of the respondent of each sub-category
Stakeholders	4	Employees (70%), Customers (60%), Public Opinion (50%), Seller (30%)
CSR	2.2	Motivation to not adopt SBSR (for those not declared to be engaged in SBSR): - Engaging in SBSR would take too long (60%) - Lack of personnel (50%) - Too costly (50%) - No mandatory laws (40%) Ethical values to adopt SBSR: - Be a good organization (90%) - Act in a social and environmental respectful manner (85%) - Gain ethical profit through ethical business practices (80%) - Honesty (80%) - Respect the law and external transparency (70%)
Human rights	3.7	4.0
Labour practices	2.3 *Alerts given:* *Disequilibrium in employees' contracts* *Disequilibrium in diversity* Qualification	

Workers qualification

Workers qualification overall

ANNEX I

	Seniority	
	CSR actions towards employees	Activities related to risk prevention, health and safety at work (95%), direct and continue dialogue with employees (95%), equal remuneration policies for men and women (90%), actions to facilitate the reconciliation of work and private life (70%)
	Employee benefits	Canteens and meals (90%), parental leave (85%), leisure and sport support activities (70%)
Supply chain	4.0 _Percentage of local suppliers by budget: 70%_	CSR actions of the peers: create relationships based on mutual benefit (90%), create local networks (85%), observe contractual terms (70%). Percentage of local suppliers: 60.4%
Product responsibility	3.0	4.0
Community development	4.0	CSR awards won by all the users: 6 local, 1 national, 1 international
Environment	4.8 	CSR actions: minimize waste (95%), use of recyclable materials (95%), ensure separate collection of rubbish and hazardous waste (90%), use alternative energy sources (70%). The consumption levels of electric energy (MJ), water (m3), GHG (Scope 1, tonnes), urban waste (tonnes), and paper (tonnes) are provided by group of peers.

ANNEX I

Economic performance and organization governance	Economic value added distributed and retained	Overall statistics are not available as not significant.